

STATE OF IOWA  
DEPARTMENT OF COMMERCE  
UTILITIES BOARD

IN RE:  PEOPLES NATURAL GAS COMPANY, DIVISION OF UTILICORP UNITED INC.	DOCKET NO. 199 IAC 33.5 (INU-94-2)
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**ORDER ACCEPTING MANUAL**

(Issued March 22, 2000)

On January 3, 2000, Peoples Natural Gas Company (Peoples), Division of UtiliCorp United Inc., filed with the Utilities Board (Board) its updated cost allocation manual for the year 2000. The filing was made pursuant to 199 IAC 33.5. No objections to the updated manual were filed.

The updated manual is in the same format as prior manuals and addresses the information required by 199 IAC 33.5(1)"a" through "j." The revisions reflect that Peoples has added five new nonutility services, updated current cost drivers, and changed the assignment methodology to identify current department structure and specific cost allocation methodologies.

The 2000 manual only makes slight revisions to the prior manual. The Board finds the manual to be generally acceptable under the Board's rules and will not schedule an oral presentation pursuant to 199 IAC 33.5(2)"d."

**IT IS THEREFORE ORDERED:**

The cost allocation manual filed by Peoples Natural Gas Company, Division of UtiliCorp United Inc., on January 3, 2000, is accepted.

**UTILITIES BOARD**

/s/ Allan T. Thoms

/s/ Susan J. Frye

ATTEST:

/s/ Raymond K. Vawter, Jr.  
Executive Secretary

Dated at Des Moines, Iowa, this 22<sup>nd</sup> day of March, 2000.